



**NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 345**

AMENDMENT NO. \_\_\_\_\_  
(to be filled in by  
Principal Clerk)

S345-ASVf-42 [v.1]

Page 1 of 3

Amends Title [YES]  
Second Edition

Date \_\_\_\_\_, 2023

Senator Alexander

1 moves to amend the bill on page 1, line 2, by rewriting the line to read:  
2 "AN ACT TO MAKE VARIOUS CHANGES TO THE ALARM SYSTEMS LICENSING ACT,  
3 AND TO MODIFY THE MACHINERY ACT OF NORTH CAROLINA.";

4  
5 and on page 1, lines 3-4, by inserting the following heading between the lines:  
6 "**PART I. ALARM SYSTEMS LICENSING ACT MODERNIZATION**";

7  
8 and on page 11, line 35, by rewriting the line to read:  
9 "**SECTION 3.** This Part becomes effective October 1, 2023.

10  
11 **PART II. MACHINERY ACT CHANGES**

12 **SECTION 4.** G.S. 105-275 reads as rewritten:  
13 "**§ 105-275. Property classified and excluded from the tax base.**

14 The following classes of property are designated special classes under Article V, Sec. 2(2),  
15 of the North Carolina Constitution and are excluded from tax:

16 ...

17 (16) Non-business Property. —As used in this subdivision, the term "non-business  
18 property" means personal property that is used by the owner of the property  
19 for a purpose other than the production of income and is not used in connection  
20 with a business. The term includes household furnishings, clothing, pets, lawn  
21 tools, and lawn equipment. The term does not include motor vehicles, mobile  
22 homes, aircraft, watercraft, or engines for watercraft.

23 (16a) Qualified Business Property. — As used in this subdivision, the term "qualified  
24 business property" means personal property (i) suitable when fully functional  
25 to be used by the owner of the property for the production of income or in  
26 connection with a business or both and (ii) due to malfunction or nonfunction  
27 has a value not greater than scrap value.

28 ...."

29 **SECTION 5.** G.S. 105-307 reads as rewritten:  
30 "**§ 105-307. Length of listing period; extension; preliminary work.**



\* S 3 4 5 - A S V F - 4 2 - V - 1 \*

**NORTH CAROLINA GENERAL ASSEMBLY**  
**AMENDMENT**  
**Senate Bill 345**

AMENDMENT NO. \_\_\_\_\_  
(to be filled in by  
Principal Clerk)

S345-ASVf-42 [v.1]

Page 2 of 3

1       (a)     Listing Period. – Unless extended as provided in this section, the period during which  
2 property is to be listed for taxation each year begins on the first business day of January and ends  
3 on ~~January 31.~~April 15.

4       ~~(b)     General Extensions. – The board of county commissioners may, by resolution, extend~~  
5 ~~the time during which property is to be listed for taxation as provided in this subsection. Any~~  
6 ~~action by the board of county commissioners extending the listing period must be recorded in the~~  
7 ~~minutes of the board, and notice of the extensions must be published as required by G.S.~~  
8 ~~105-296(c).~~ The entire period for listing, including any extension of time granted, is considered  
9 the regular listing period for the particular year within the meaning of this Subchapter.

10           ~~(1)     In nonrevaluation years, the listing period may be extended for up to 30~~  
11 ~~additional days.~~

12           ~~(2)     In years of octennial appraisal of real property, the listing period may be~~  
13 ~~extended for up to 60 additional days.~~

14           ~~(3)     If the county has provided for electronic listing of personal property under~~  
15 ~~G.S. 105-310.1, the period for electronic listing of personal property may be~~  
16 ~~extended up to June 1. A resolution that provides a general extension of time~~  
17 ~~for the electronic listing of personal property shall continue in effect until~~  
18 ~~revised or rescinded unless otherwise stated in the resolution.~~

19       (c)     Individual Extensions. – ~~The~~If the county has provided for electronic listing of  
20 personal property under G.S. 105-310.1, the board of county commissioners shall~~may~~ grant  
21 individual extensions of time for the listing of real and personal property upon written request  
22 and for good cause shown. The request must be filed with the assessor no later than the ending  
23 date of the regular listing period. The board may delegate the authority to grant extensions to the  
24 assessor. Extensions granted under this subsection shall not extend beyond ~~April 15.~~  
25 ~~Notwithstanding the individual extension time limitation in this subsection, if the county has~~  
26 ~~provided for electronic listing of personal property under G.S. 105-310.1, extensions granted for~~  
27 ~~electronic listing of personal property shall not extend beyond June 1.~~

28       (d)     Preliminary Work. – The assessor may conduct preparatory work before the listing  
29 period begins, but may not make a final appraisal of property before the day as of which the value  
30 of the property is to be determined under G.S. 105-285."

31       **SECTION 6.** This Part is effective for taxes imposed for taxable years beginning on  
32 or after July 1, 2024.

33  
34 **PART III. EFFECTIVE DATE**

35       **SECTION 7.** Except as otherwise provided, this act is effective when it becomes  
36 law."

**NORTH CAROLINA GENERAL ASSEMBLY  
AMENDMENT  
Senate Bill 345**

S345-ASVf-42 [v.1]

AMENDMENT NO. \_\_\_\_\_  
(to be filled in by  
Principal Clerk)

Page 3 of 3

SIGNED \_\_\_\_\_  
Amendment Sponsor

SIGNED \_\_\_\_\_  
Committee Chair if Senate Committee Amendment

ADOPTED \_\_\_\_\_ FAILED \_\_\_\_\_ TABLED \_\_\_\_\_